

## Article - Local Government

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§16–109.

- (a) This section applies only to commission counties.
- (b) The county commissioners of a county shall:
  - (1) impose taxes on property within the county subject to taxation;
  - and
  - (2) provide for the collection of the taxes.
- (c) The imposition of taxes required under this section may be made by the county commissioners of a county wholly or partly by estimate.
- (d) The county commissioners of a county shall use property tax revenue to:
  - (1) support the courts;
  - (2) compensate jurors and county or State witnesses;
  - (3) pay outpensions established by the county commissioners or by the trustees of the poor;
  - (4) pay the funeral expenses of the poor; and
  - (5) pay and discharge all claims on or against the county that have been expressly or impliedly authorized by law.

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